IN THE ABSTRACT:

The Abstract as amended below with a replacement Abstract shows added text with underlining and deleted text with ~~strikethrough~~.

Please DELETE the Abstract in its entirety and substitute the attached new Abstract.

A data encoding/decoding apparatus ~~comprises~~ includes a decoder which decodes a coded stream, which is formed in a first format and inputted on real time, to generate video data and audio data. A video output memory stores the video data from the decoder. An audio output memory stores the audio data from the decoder. A video input memory is provided to be connected to the decoder through a first data path when the coded stream is transcoded to generate a second stream formed in a second format. An audio input memory is provided to be connected to the decoder through a second data path when the transcoding is performed. An encoder encodes the video data from the video input memory and the audio data from the audio input memory to generate the second stream.

IN THE TITLE:

The Title as amended below with a replacement Title shows added text with <u>underlining</u> and deleted text with ~~strikethrough~~.

DATA ENCODING/DECODING APPARATUS<u> WITHOUT PHASE ADJUSTMENT</u>